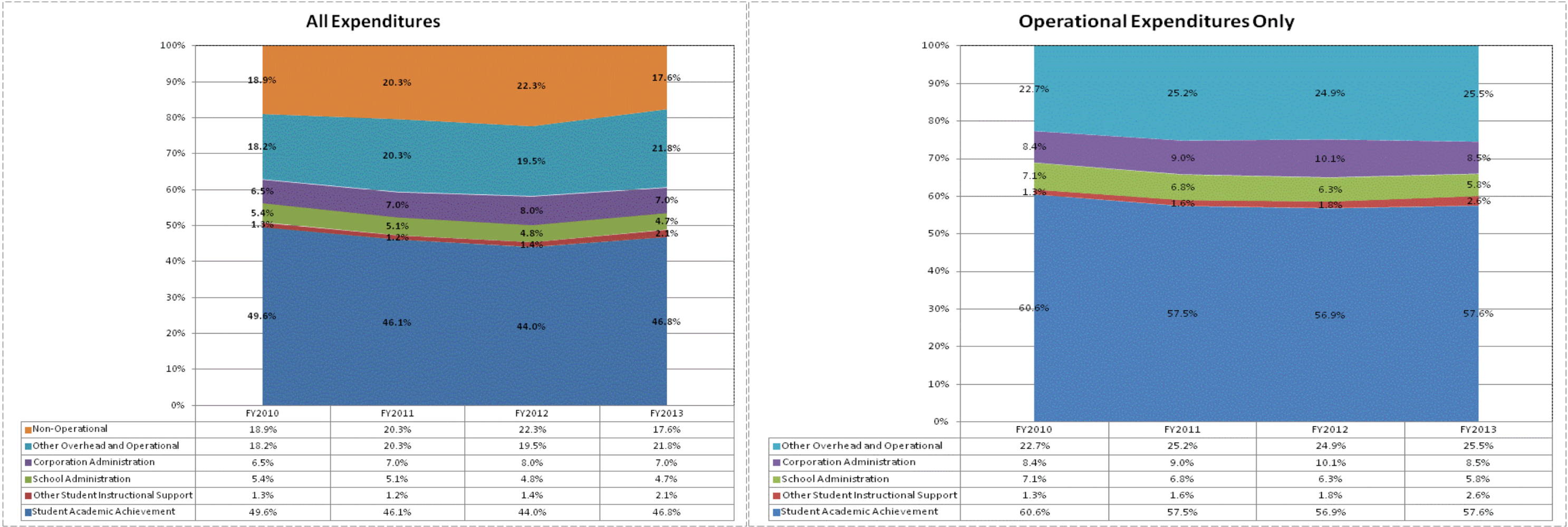


School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2012 - June 2013  
Oregon-Davis School Corp (7495)

Oregon-Davis School Corp (7495)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$3,719,400	50.3%	\$3,487,812	48.5%	\$3,327,907	44.0%	\$3,637,207	46.8%
Student Instructional Support	\$465,275	6.3%	\$460,198	6.4%	\$473,005	6.2%	\$527,763	6.8%
Overhead and Operational	\$1,671,356	22.6%	\$1,882,139	26.1%	\$2,080,021	27.5%	\$2,238,776	28.8%
Nonoperational	\$1,534,148	20.8%	\$1,367,471	19.0%	\$1,689,956	22.3%	\$1,366,236	17.6%
Grand Total	\$7,390,179		\$7,197,621		\$7,570,889		\$7,769,982	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	56.6%	54.9%	50.2%	53.6%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data    July 2012 - June 2013**  
**Oregon-Davis School Corp (7495)**

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
<b>Student Academic Achievement</b>							
11025 Regular Programs; Non Spec Ed Preschool	\$0	\$11,535	\$12,474	\$14,804	N/A	28%	19%
11050 Regular Programs; Full Day Kindergarten	\$4,955	\$174,472	\$117,348	\$102,363	> 500%	-41%	-13%
11100 Regular Programs; Elementary	\$904,250	\$1,106,437	\$808,876	\$865,123	-4%	-22%	7%
11300 Regular Programs; High School	\$828,226	\$1,161,654	\$1,089,026	\$1,134,617	37%	-2%	4%
11350 Regular Programs; High School; Academic Honors Diploma	\$7,400	\$0	\$0	\$0	-100%	N/A	N/A
11420 Vocational Education; Agriculture B	\$30,951	\$46,448	\$57,822	\$53,159	72%	14%	-8%
11450 Vocational Education; Consumer and Homemaking	\$51,294	\$59,219	\$61,011	\$59,466	16%	0%	-3%
11470 Vocational Education; Business Education	\$0	\$0	\$0	\$0	N/A	N/A	N/A
11590 Other Vocational Education Programs	\$2,644	\$3,101	\$56,853	\$63,741	> 500%	> 500%	12%
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$43,078	\$0	N/A	N/A	-100%
12110 Gifted And Talented; Gifted and Talented	\$10,732	\$24,852	\$45,003	\$22,701	112%	-9%	-50%
12350 Physical Impairment; Homebound	\$0	\$0	\$756	\$0	N/A	N/A	-100%
12420 Emotional Disabilities; Emotional Disabilities; All Others	\$0	\$0	\$0	\$49,668	N/A	N/A	N/A
12510 Culturally Different; Communication Disorders	\$0	\$449	\$454	\$858	N/A	91%	89%
12520 Culturally Different; Compensatory	\$68,878	\$136,721	\$151,994	\$170,954	148%	25%	12%
12610 Learning Disability	\$33,655	\$25,102	\$14,764	\$174,637	419%	> 500%	> 500%
12710 Equal Opportunity At Risk	\$51,524	\$71,497	\$42,690	\$33,944	-34%	-53%	-20%
12900 Other Special Programs	\$1,434	\$7,911	\$0	\$1,517	6%	-81%	N/A
14100 Summer School Programs; Elementary	\$0	\$0	\$0	\$0	N/A	N/A	N/A
14300 Summer School Programs; High School	\$2,771	\$0	\$0	\$0	-100%	N/A	N/A
16200 Preventive Remediation	\$51,100	\$57,629	\$57,819	\$51,168	0%	-11%	-12%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$0	\$6,997	\$9,888	\$6,547	N/A	-6%	-34%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$226,278	\$384,515	\$360,446	\$197,244	-13%	-49%	-45%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$4,939	\$14,472	\$16,178	\$22,027	346%	52%	36%
22130 Improvement of Instruction; Instructional Staff Training	\$0	\$12,306	\$208,146	\$380,877	N/A	> 500%	83%
22220 Library/Media Services; School Library	\$48,560	\$67,245	\$72,304	\$38,055	-22%	-43%	-47%
22230 Library/Media Services; Audiovisual	\$4,985	\$6,786	\$2,321	\$2,655	-47%	-61%	14%
22250 Library/Media Services; Computer Assisted Instruction Services	\$2,216	\$52,757	\$2,900	\$23,688	> 500%	-55%	> 500%
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$46,982	\$0	\$0	\$0	-100%	N/A	N/A
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Tr	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$39,786	N/A	N/A	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$73,429	\$20,587	\$28,276	\$49,635	-32%	141%	76%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$4,966	\$16,234	\$58,418	\$70,215	> 500%	333%	20%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$14,044	\$12,434	\$3,131	\$3,609	-74%	-71%	15%
25570 Textbooks for Rent or Resale; Materials and Supplies	\$4,392	\$3,444	\$4,548	\$2,731	-38%	-21%	-40%
25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$1,350	\$3,010	\$1,385	\$1,418	5%	-53%	2%
26497 2007 Account Code - Teachers Retirement Fund	\$144,759	\$0	\$0	\$0	N/A	N/A	N/A
<b>Student Academic Achievement Total</b>	<b>\$2,626,713</b>	<b>\$3,487,812</b>	<b>\$3,327,907</b>	<b>\$3,637,207</b>	<b>38%</b>	<b>4%</b>	<b>9%</b>
<b>Student Instructional Support</b>							
21130 Attendance and Social Work Services; Social Work Services	\$0	\$0	\$14,407	\$15,886	N/A	N/A	10%
21220 Guidance Services; Counseling Services	\$20,433	\$19,276	\$39,245	\$34,916	71%	81%	-11%
21290 Guidance Services; Other Guidance Services	\$300	\$0	\$0	\$0	-100%	N/A	N/A
21320 Health Services; Medical Services	\$0	\$2,289	\$0	\$0	N/A	-100%	N/A
21340 Health Services; Nurse Services	\$21,790	\$21,144	\$52,204	\$44,673	105%	111%	-14%
21430 Psychological Counseling	\$0	\$0	\$0	\$29,779	N/A	N/A	N/A
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$0	\$0	\$26,700	N/A	N/A	N/A
21810 Special Education Administration; Service Area Direction	\$0	\$0	\$0	\$9,946	N/A	N/A	N/A
21890 Special Education Administration; Other Special Education Administration	\$0	\$0	\$0	\$0	N/A	N/A	N/A



School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2012 - June 2013  
Oregon-Davis School Corp (7495)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
24100 Office of The Principal	\$256,771	\$417,489	\$367,148	\$360,034	40%	-14%	-2%
24900 Other Support Services, School Administration	\$0	\$0	\$0	\$5,828	N/A	N/A	N/A
Student Instructional Support Total	\$299,294	\$460,198	\$473,005	\$527,763	76%	15%	12%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$11,057	\$13,537	\$13,918	\$16,198	47%	20%	16%
23150 Board of Education; Legal Services	\$11,524	\$12,937	\$26,137	\$19,782	72%	53%	-24%
23160 Board of Education; Promotion Expenses	\$1,729	\$3,133	\$2,730	\$2,279	32%	-27%	-17%
23190 Board of Education; Other Governing Body Services	\$3,245	\$6,894	\$5,105	\$7,485	131%	9%	47%
23210 Executive Administration; Office of The Superintendent	\$178,050	\$292,438	\$375,254	\$298,655	68%	2%	-20%
23220 Executive Administration; Community Relations	\$0	\$0	\$440	\$280	N/A	N/A	-36%
23290 Executive Administration; Other Executive Administration Services	\$5,955	\$29,862	\$4,021	\$3,336	-44%	-89%	-17%
25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$0	\$8,212	N/A	N/A	N/A
25150 Fiscal Services; Payroll Services	\$1,695	\$1,830	\$2,550	\$8,715	414%	376%	242%
25160 Fiscal Services; Financial Accounting	\$1,695	\$1,830	\$2,190	\$9,130	439%	399%	317%
25170 Fiscal Services; Internal Auditing	\$3,097	\$18,275	\$9,651	\$9,651	212%	-47%	0%
25180 Fiscal Services; Property Accounting	\$450	\$450	\$520	\$540	20%	20%	4%
25191 Other Fiscal Services; Refund of Revenue	\$1,125	\$1,171	\$194	\$356	-68%	-70%	83%
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$40	\$0	N/A	N/A	-100%
25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$0	\$0	\$0	\$4,626	N/A	N/A	N/A
25400 Planning, Research, Development and Evaluation	\$710	\$1,250	\$725	\$3,936	454%	215%	443%
25600 Public Information Services	\$0	\$0	\$7,959	\$12,688	N/A	N/A	59%
25790 Personnel Services; Other Professional Services	\$0	\$11,124	\$26,279	\$10,384	N/A	-7%	-60%
25810 Administrative Technology Services; Technology Services Supervison And Administra	\$0	\$5,684	\$125,342	\$125,712	N/A	> 500%	0%
25850 Administrative Technology Services; Network Support	\$0	\$0	\$0	\$3,937	N/A	N/A	N/A
25920 Ditch Assessments	\$161	\$562	\$0	\$0	-100%	-100%	N/A
25990 Other Support Services, Central	\$700	\$900	\$842	\$1,835	162%	104%	118%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$453,773	\$590,369	\$623,225	\$670,635	48%	14%	8%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$2,633	\$3,706	\$1,435	\$2,043	-22%	-45%	42%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$9,174	\$9,111	\$4,316	\$13,961	52%	53%	224%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$675	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$656	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$180	\$2,627	\$1,329	\$3,012	> 500%	15%	127%
26700 Operation and Maintenance of Plant Services; Insurance	\$92,228	\$49,483	\$47,287	\$66,790	-28%	35%	41%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$0	\$0	\$240	\$750	N/A	N/A	213%
27100 Student Transportation; Vehicle Operation	\$90,689	\$174,211	\$265,797	\$265,876	193%	53%	0%
27200 Student Transportation; Monitoring Services	\$0	\$5,704	\$4,444	\$6,688	N/A	17%	51%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$105,427	\$147,201	\$182,749	\$228,300	117%	55%	25%
27400 Student Transportation; Purchase of School Buses	\$106,120	\$149,129	\$0	\$98,662	-7%	-34%	N/A
27500 Student Transportation; Insurance on Buses	\$15,160	\$14,868	\$22,449	\$19,045	26%	28%	-15%
27600 Student Transportation; Insurance on Pupils	\$0	\$510	\$0	\$0	N/A	-100%	N/A
27700 Student Transportation; Contracted Transportation Services	\$0	\$2,742	\$6,335	\$1,337	N/A	-51%	-79%
27910 Student Transportation; Bus Driver Training	\$0	\$0	\$0	\$0	N/A	N/A	N/A
31100 Food Services Operations; Service Area Direction	\$0	\$641	\$262	\$110	N/A	-83%	-58%
31200 Food Services Operations; Food Preparation and Dispensing	\$75,048	\$137,905	\$165,082	\$151,344	102%	10%	-8%
31400 Food Services Operations; Food Purchases	\$117,114	\$169,086	\$138,737	\$153,037	31%	-9%	10%
31900 Other Food Services	\$4,700	\$22,969	\$12,439	\$9,447	101%	-59%	-24%
Overhead and Operational Total	\$1,294,768	\$1,882,139	\$2,080,021	\$2,238,776	73%	19%	8%
Nonoperational							
33200 Community Recreation	\$1,360	\$1,386	\$988	\$762	-44%	-45%	-23%

School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2012 - June 2013  
Oregon-Davis School Corp (7495)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
33400 Athletic Coaches	\$84,962	\$93,795	\$90,671	\$81,639	-4%	-13%	-10%
33930 Latch Key Kid Program	\$10,232	\$0	\$0	\$0	-100%	N/A	N/A
33990 Other Community Services; Other	\$50	\$333	\$0	\$0	-100%	-100%	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$2,577	\$19,005	\$5,235	\$17,526	> 500%	-8%	235%
45100 Building Acquisition, Construction and Improvements	\$251,693	\$258,155	\$32,503	\$162,108	-36%	-37%	399%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$200	\$385	\$23,246	\$17,655	> 500%	> 500%	-24%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$40,655	\$117,259	\$48,606	\$23,032	-43%	-80%	-53%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$823	N/A	N/A	N/A
51100 Debt Services; Principal on Debt; Bonds	\$0	\$90,000	\$55,000	\$0	N/A	-100%	-100%
52100 Debt Services; Interest on Debt; Bonds	\$0	\$18,051	\$1,537	\$0	N/A	-100%	-100%
52200 Debt Services; Interest on Debt; Temporary Loans	\$8,481	\$8,032	\$8,473	\$2,193	-74%	-73%	-74%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,068,169	\$328,000	\$933,783	\$784,428	-27%	139%	-16%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$422,871	\$489,314	\$221,572	N/A	-48%	-55%
53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$0	\$0	\$54,199	N/A	N/A	N/A
53400 Debt Services; Lease Rental; Other ; Principal	\$0	\$0	\$0	\$0	N/A	N/A	N/A
59200 Other Debt Services Obligations; Bank Fee	\$15,520	\$0	\$0	\$0	-100%	N/A	N/A
60700 Nonprogramed Charges; Scholarships	\$1,280	\$10,200	\$600	\$300	-77%	-97%	-50%
Nonoperational Total	\$1,485,178	\$1,367,471	\$1,689,956	\$1,366,236	-8%	0%	-19%
Prorated By Fund							
26491 2007 Account Code - PERF	\$45,432	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$210,571	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$22,778	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,368,805	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$7,241	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$29,400	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$1,684,227	\$0	\$0	\$0	N/A	N/A	N/A